

# Oakland Unified School District

Board of Education  
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## **Meeting Minutes Long - Final**

**Monday, September 12, 2016**

**6:00 PM**

**KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street,  
Oakland, CA 94606-2291**

## **Audit Committee**

***Dan Lindheim, Chair***  
***Gregory Redmond, Vice Chair***  
***Beverly Hansen, Secretary***  
***Members: Edward Berne, Frank Tsai***

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អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យ មួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសិចពី (72) ម៉ោង មុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ [\(510\) 879-8199](tel:(510)879-8199) ឬតាមរយៈអ៊ីមែល [boe@ousd.org](mailto:boe@ousd.org) ឬទូរស័ព្ទ eTTY/TDD លេខ [\(510\) 879-2300](tel:(510)879-2300) ឬទូរសារលេខ [\(510\) 879-2299](tel:(510)879-2299)។

**الامتثال لفانون الأمريكيين ذوي الإعاقات (ADA) وتوفير الخدمات اللغوية**

من يحتاج إلى خدمات الترجمة المكتوبة أو خدمات الترجمة الفورية أو الترتيبات التيسيرية المعقولة لكي يساهم في الاجتماعات فالمرجو منه إبلاغ مكتب إدارة التعليم إثنين وسبعين (72) ساعة قبل الاجتماع بوسيلة من الوسائل التالية:

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**A. Call to Order**

*Chairperson Dan Lindheim called the meeting to order at 6:01 P.M.*

**B. Roll Call**

- Present** 4 - Member Frank Tsai  
Member Edward Berne  
Vice Chairperson Gregory Redmond  
Chairperson Dan Lindheim
- Absent** 1 - Secretary Beverly Hansen

**C. Speaker Request Cards/Modification(s) To Agenda**

*None.*

**D. Adoption of Committee Minutes**



[16-2032](#)

**Minutes - Audit Committee - August 1, 2016**

Approval by the Audit Committee of its Regular Meeting Minutes of August 1, 2016.

**Attachments:** [16-2032 Minutes - Audit Committee - August 1, 2016](#)

**A motion was made by Member Berne, seconded by Vice Chairperson Redmond, that this Minutes, that the Committee Minutes of August 1, 2016 be Adopted. The motion carried by the following vote:**

- Aye:** 4 - Member Frank Tsai  
Member Edward Berne  
Vice Chairperson Gregory Redmond  
Chairperson Dan Lindheim
- Absent:** 1 - Secretary Beverly Hansen
- Non-voting:** 0

Enactment No: 16-1419

**E. Unfinished Business**

[16-1731](#)

**Joint Meeting - Audit Committee and the Measures A, B, & J Independent Citizens' School Facilities Bond Oversight Committee (Proposed)**

A discussion by the Audit Committee proposing a joint meeting with the Measures A, B, & J Independent Citizens' School Facilities Bond Oversight Committee for the purpose of Yano and Company presenting certain Audits.

*Chairperson Lindheim said he arranged for a meeting with the chair of Independent Citizens' School Facilities Bond Oversight Committee that was postponed and re-scheduled for next week.*

**Discussed**

16-1757**Internal Auditor - Function/Position**

Discussion by the Audit Committee of the function of an Internal Auditor and possible adoption of a recommendation to the Board of Education regarding said function/position.

*Chairperson Lindheim said this matter is a standing item for the Committee with a potential recommendation to the Board of Education.*

*Edgar Rakestraw, Executive Assistant, Board of Education said Board Policy called for an Internal Auditor position. He stated that the Committee may wish to remind the Board of that Policy and request re-establish the position.*

*Committee Member Redmond and Tsai agreed with Mr. Rakestraw comments.*

*Next steps*

*Chairperson Lindheim said he will write a letter to the Board reminding Board Members of the 2006 Board Policy which calls for the function of an Internal Auditor.*

**Discussed**

[16-1759](#)**Potential Establishment of a District Whistleblower Program**

Discussion by the Audit Committee of the prospective establishment of a District Whistleblower Program and possible adoption of a recommendation to the Board of Education regarding said program.

**Attachments:** [16-1759 Potential Establishment of a District Whistleblower Program](#)

*Whistleblower Program – Gabriel Valenzuela, Staff Presentation*

*Mr. Valenzuela provided an update to the Committee regarding the District's Complaint Procedures using a PowerPoint Presentation.*

*Gabriel Valenzuela, OmuDSPerson Office, investigates English Language Learner complaints and allegations of unlawful discrimination filed by parents and students. This year student suspension complaints, when there are no alternatives to suspension such as Restorative Justice, will be filed with this office. Valenzuela said he also serves as a Title IX Coordinator and Civil Rights Coordinator for Nutrition Services Complaints, Williams Uniform Complaints and provides technical support to administrators, and staff.*

*Williams Complaint Act*

*The Williams Complaint Act named after Elijah Williams, San Francisco, CA, was established as the result of a class action lawsuit filed against the State of California by 13 regions in the State. The State was sued alleging school districts were not getting enough per pupil funding to support its students. The lawsuit cited leaking roofs, decaying buildings, books with missing pages, and teacher vacancies. This lawsuit was filed during tenure of Governor Gray Davis, who was recalled. Governor Arnold Schwaggnner, the successor, reviewed the case and agreed with the plaintiffs. He asked State Legislators to settle the case that resulted in six pieces of legislation. One allowed the community and staff to file a Williams complaint for any of three categories - Teachers, Textbooks and Toilets.*

*Some typical Williams Complaints: Bathrooms with no toilet soap, paper towel, dirty, and the semester begins without a credentialed teacher in a classroom.*

*During 2014/15 there were 281 Level I Complaints and 11 Williams Complaints  
During 2015/16 there were 342 Level I Complaints and 99 Williams Complaints*

*The Williams Complaint Notice is required to be posted in every classroom of every school. Alameda County Office of Education is the monitoring agency. When a District has fifteen percent or more of a certain language, translation of Notice into that language is required.*

*So far this year 24 Level 1 Complaints and 2 Williams Complaints have been filed.*

*Committee Member Berne asked the reason for the increase of Williams Complaints in 2015/16 from the previous year?*

*Valenzuela said 50 of those complaints were from the Manzanita School campus, two schools sharing one campus. The complaints centered around not enough classroom space and students could not hear each other because the walls did not block out the sound. The schools wanted the District to install three new portable classrooms.*

*Resolution: The Building & Grounds Department built a permanent wall between the two classrooms to block out the sound.*

*There were twenty plus Williams Complaints filed by staff and parents about excessive heat in the schools, some from the same school. The District has old buildings that were built without air conditioning. Under Williams if you have pre-existing air conditioning unit that is not functioning, it must be fixed. If you don't have pre-existing air conditioning, you don't have to fix because of the cost involved.*

*Complaint Procedures  
Uniform Complaint Procedures*

*Williams Complaints*

*Current policy states students cannot be placed in a non-content class in high schools without the permission of the parent and principal; can't be given classes they have already passed; must provide sex education to students; partial credit must be given to foster youth when transferring from another district to OUSD.*

*Uniform complaints can't be anonymous and requires a response in 45 calendar days. Notices of the complaint procedure must be posted in the office in translations. Appeal can be filed in 5 days.*

*Facilities complaints can be appealed to the State Department of Public Construction.*

*Bullying Complaints*

*The school Principal is responsible for investigating a Complaint within 14 school days, and it cannot be anonymous. Level 1 Complaints can be filed if you are not satisfied with the response.*

*OUSD Police and SSO Complaints cannot be anonymous and must be responded to within 45 calendar days.*

*The four areas of Level 1 complaints are Student Discrimination, Employee Discrimination, Student Bullying and Disrespectful Staff. The District is currently in the process of developing an on-line professional development PD Go, that provides high quality accessible training to district staff which can be tracked.*

*Valenzuela said at the request of the Superintendent, he provided customer training to Executive Cabinet, Nutrition Services Staff, Enrollment Office Staff, and Clerical Staff.*

*Fraud and Misuse of Funds*

*The Uniform Complaint Procedures are used to file complaints regarding allegation of fraud or misuse of funds. The Ombudsperson Office has received no formal complaints regarding allegations of fraud or misuse. Last year one complaint was received about a charter school which was forwarded to the Charter School Office to respond. A few years ago an anonymous complaint was received regarding improper use of a District issued credit card. That complaint was forwarded to General Counsel for follow-up.*

*The Office accepts allegations of fraud or misuse of funds.*

*Committee Member Berne noted the District is a large organization and he is amazed there are not cases of fraud.*

*Vice Chair Redmond asked if all Complaints were substantiated?*

*Valenzuela said "No", that complaints are an allegation and have to be investigated to*

*make a determination. He said in every complaint some part of the Complaint is true.*

*Chairperson Lindheim asked, while the District was under State Administration, were there any calls for misuse or fraud?*

*Valenzuela said he never saw any reports of such.*

*Chairperson Lindheim asked if the Committee recommends to the Board and the Board put into effect a Whistle Blower Hotline, would it make sense for it to be in the Ombudsperson's Office or somewhere else; and does he have the resources to take on the additional responsibility?*

*Valenzuela said additional staff would be needed to handle.*

*Committee Member Tsai wanted to know if the Facilities complaints were more about older buildings?*

*Valenzuela said the complaints were mostly about heating, any school that does not have air conditioning.*

**Discussed**

## **F. New Business**

**16-2031****Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2015-2016 (Unaudited Actuals) (Closing of the Books) - Audit Committee**

A Report to the Audit Committee by the Chief Financial Officer of the District's Annual Statement of All Receipts and Expenditures of the District's 2015-16 Fiscal Year (Unaudited), (aka, Closing of the Books).

**Attachments:** [16-2031 Presentation - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2015-2016 \(Unaudited Actuals\) \(Closing of the Books\) - Audit Committee v8.pptx](#)  
[16-2031 State Account Code \(SAC\) Forms - Annual Statement of All Receipts and Expenditures of the District - Fiscal Year 2015-2016 \(Unaudited Actuals\) \(Closing of the Books\) - Audit Committee](#)

*Ruth Alahydoian said the Financial Books for the 2015/16 are closed.*

*2015/16 Highlights in Financial Services Department*

- *Completion of the 2012/13, 2013/14, 2014/15. Also other audits, ITS visit, the State did a paper audit of Federal Programs, and ongoing audits*
- *A Positive Certification on the 2nd Interim Report*
- *Bonds issued last summer without ratings, were issued this summer with ratings. The District was able to refinance old bonds. Between the 2 years, The District saved taxpayers \$70 Million.*
- *Measure N tax collection.*

*The District ended the fiscal year with an ending fund balance for the unrestricted General Fund of \$12.1 M, a decrease of \$4.3 M from the prior year.*

- *All prior year audits related to adjustments, \$1.9 M, have been incorporated*
- *The fund balance includes the State required 2% reserve for economic uncertainty, \$10.4 M.*
  - *An additional \$0.9 M is available to apply toward the 1% extra needed to meet Board policy for a 3% reserve.*
  - *Unanticipated increases in support for Special Education, Early Childhood Education and Nutrition Services, \$3.9 M are significant factors for the decrease in the fund balance from the prior year.*

*The District met the 55% goal of CEA Ratio, the amount of funds spent in classrooms. The District spent 57% during the 2015/16 fiscal year.*

*Chairperson Lindheim asked now that the District has a Positive Certification, are 3rd Interim Reports still necessary?*

*Ruth Alahydoian said its no longer a requirement of the District. The last 3rd Interim Report was not required. The District wanted to give the county one more Report so they would have a sense of comfort in the District.*

*2015/16 Audit should be completed by December 15th.*

- *Phase 1 – Compliance – State and Federal and attendance testing was done earlier in the year. Child Nutrition, Special Education, and Title 1. Not yet completed, but expect to complete soon. In good shape.*
- *Financial – Once the books have been closed, the Financial Statement Audit will begin. Schedule to receive the information at the agreed upon time to finish the audit on time. Thinks the District will issue the financial statement by December 15th.*



**Discussed**

**16-2033**

**Report - Per Pupil Funding by School Site - Audit Committee**

A Report to the Audit Committee by the Chief Financial Officer on the District’s per pupil funding by school site.

*Ruth Alahydoian made the staff presentation.*

*Alahydoian said the differences between hill/flatland schools is due to family resources.*

*Summary*

- *Looked at school by school, average per schools, elementary/middle/high schools.*
- *Efforts made this year to increase funding based on the School Performance Framework*
- *Provided additional resources for Title 1 (based on income) schools that qualify to receive funds based on the number of students*
- *Supplemental and Concentration funding allocated based on the percentage of students that are English Learners/free and reduced lunches*
- *Additional funding given to schools that don’t have parental resources*

*Chairperson Lindheim asked if the allegation of unequal pupil spending is based on PTA resources, not District resources?*

*Alahydoian said “Yes”. There are PTA resources the District does not know about because they are kept separate.*

*Chairperson Lindheim said at the next Committee Meeting he would like to discuss how the Concentration/Supplemental Funds are spent.*

*Alahydoian said she would have more information at the next Committee Meeting.*

**Discussed**

**G. Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee**

*None.*

**H. Introduction of New Legislative Matter**

*None.*

**I. Adjournment**

*Chairperson Lindheim adjourned the meeting at 7:23 P.M.*

Prepared By: \_\_\_\_\_

Approved By: \_\_\_\_\_